

**BINA NUSANTARA UNIVERSITY**

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Faculty of Economy and Communication  
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**INFLUENCE OF OBJECTIVITY AND COMPETENCY ON THE  
EFFECTIVENESS OF INTERNAL AUDIT IN PT.PELAYARAN NASIONAL  
BINTAN GOLDEN**

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**ABSTRACT**

This research aims to analyze the influence of objectivity and competency on the effectiveness of internal audit PT.Pelayaran Nasional Bintan Golden. This research is quantitative research. The sample is selected from convenience sampling method and primary data is obtained through questionnaire distribution to 84 respondents. Hypothesis test were analyzed using multiple linear regression, F-test and t-test by the use of IBM SPSS version 20. The results showed that the objectivity and competency have significant influence on the effectiveness of the internal audit partially and simultaneously. Coefficient regression of objectivity is positive indicates if objectivity increase then the effectiveness of internal audit is also increasing while competency variable is negative indicates the when competency is decreasing then the effectiveness of the internal audit is decrease. The conclusion is there are correlation between objectivity, competency and the effectiveness of the internal audit in PT.Pelayaran Nasional Bintan Golden that are very strong with the adjusted R square is 0.559 or 56% and the rest of 44% is influenced by other factors that are not included in the regression model.(IA)

**Keywords:** objectivity, competency, effectiveness of internal audit

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## ***INFLUENCE OF OBJECTIVITY AND COMPETENCY ON THE EFFECTIVENESS OF INTERNAL AUDIT IN PT.PELAYARAN NASIONAL BINTAN GOLDEN***

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### **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh objektivitas dan kompetensi terhadap efektivitas audit internal PT.Pelayaran Nasional Bintan Golden. Jenis penelitian adalah penelitian kuantitatif. Sample penelitian ini dipilih menggunakan metode *convenience sampling* dan data primer diperoleh dari penyebaran kuisioner kepada 84 responden. Analisis pengujian hipotesis menggunakan analisis regresi berganda, uji F dan uji t dengan bantuan *software IBM SPSS* versi 20. Hasil penelitian menunjukkan bahwa objektivitas dan kompetensi secara parsial dan simultan berpengaruh signifikan terhadap efektivitas audit internal PT.Pelayaran Nasional Bintan Golden. Koefisien regresi objektivitas bertanda positif menandakan objektivitas akan meningkatkan efektivitas audit internal sedangkan kompetensi bertanda negatif menandakan jika kompetensi menurun maka efektivitas audit internal juga akan menurun. Kesimpulannya terdapat korelasi kuat antara objektivitas, kompetensi, efektivitas audit internal dengan koefisien determinasi sebesar 0.559 atau 56% dan sisanya sebesar 44% dipengaruhi oleh faktor-faktor lain yang tidak dimasukkan dalam model regresi. **(IA)**

**Kata kunci:** objektivitas, kompetensi, efektivitas audit internal

